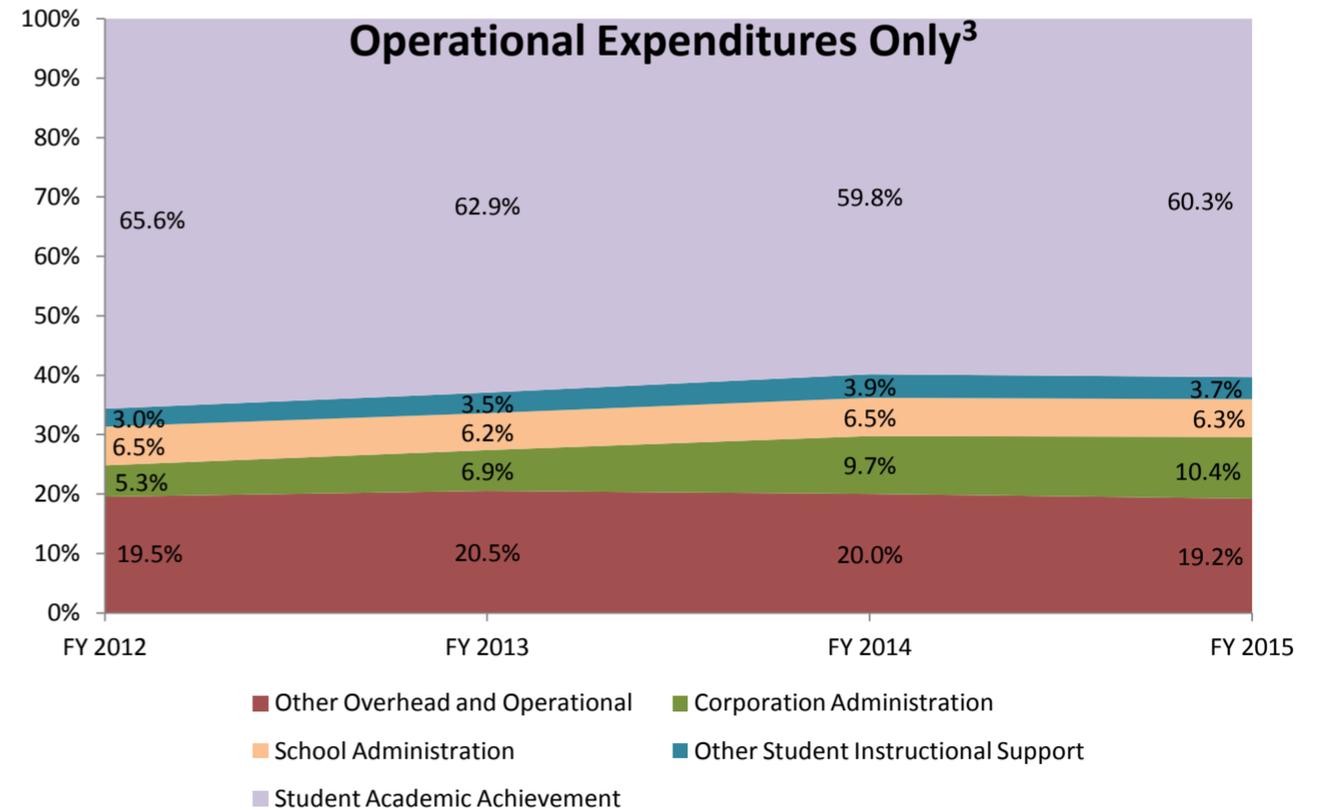
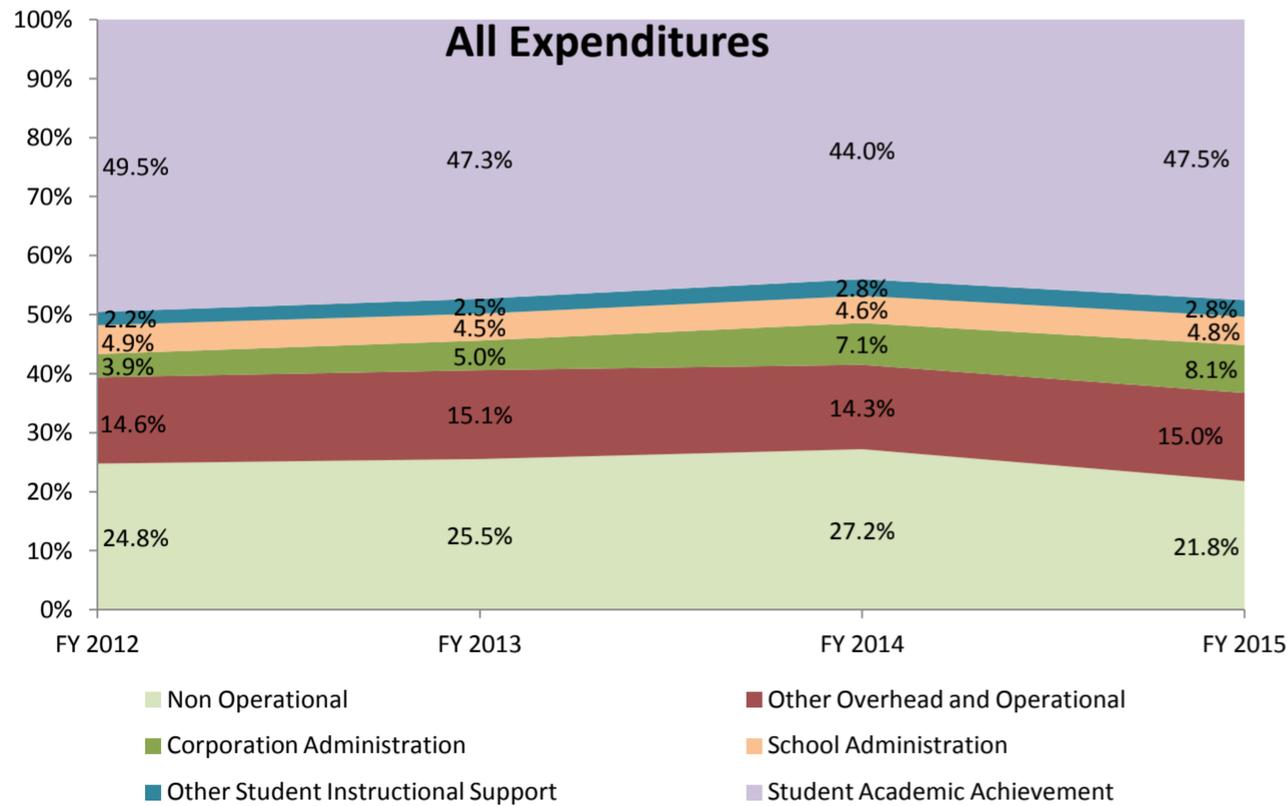


School Corporation Expenditures by Account
Biannual Financial Report Data
West Lafayette Com School Corp (7875)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$11,331,178	49.1%	\$11,862,838	47.5%	\$12,870,006	49.5%	\$12,959,994	47.3%	\$12,596,662	44.0%	\$13,570,126	47.5%
Student Instructional Support	\$1,343,904	5.8%	\$1,444,617	5.8%	\$1,850,949	7.1%	\$1,938,502	7.1%	\$2,127,009	7.4%	\$2,173,077	7.6%
Total	\$12,675,082	54.9%	\$13,307,454	53.3%	\$14,720,955	56.7%	\$14,898,496	54.4%	\$14,723,670	51.4%	\$15,743,202	55.1%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$4,359,591	18.9%	\$5,280,693	21.2%	\$4,822,318	18.6%	\$5,497,944	20.1%	\$6,120,923	21.4%	\$6,585,442	23.1%
Non Operational	\$6,055,673	26.2%	\$6,368,374	25.5%	\$6,432,577	24.8%	\$6,993,365	25.5%	\$7,789,055	27.2%	\$6,218,829	21.8%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$10,415,264	45.1%	\$11,649,067	46.7%	\$11,254,894	43.3%	\$12,491,309	45.6%	\$13,909,978	48.6%	\$12,804,271	44.9%

Grand Total	\$23,090,346	\$24,956,521	\$25,975,849	\$27,389,805	\$28,633,648	\$28,547,473
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
West Lafayette Com School Corp (7875)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change					
					2006 to 2015	2009 to 2015	2014 to 2015			
Student Academic Achievement										
11050 Regular Programs Full Day Kindergarten	\$0	\$669	\$439,757	\$452,182	NA	67521.1%	2.8%			
11100 Regular Programs Elementary	\$3,448,196	\$4,518,057	\$4,442,204	\$4,462,276	29.4%	-1.2%	0.5%			
11200 Regular Programs Middle/Junior High	\$1,077,802	\$948,517	\$1,003,947	\$1,081,043	0.3%	14.0%	7.7%			
11300 Regular Programs High School	\$2,515,554	\$3,422,951	\$2,493,691	\$2,642,324	5.0%	-22.8%	6.0%			
11350 Regular Programs High School - Academic Honors Diploma	\$79,210	\$0	\$0	\$0	NA	NA	NA			
11355 Regular Programs High School - Acad. Honors High Ability Students	\$0	\$0	\$1,178,260	\$1,207,615	NA	NA	2.5%			
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$0	\$0	\$75,638	\$93,567	NA	NA	23.7%			
12110 Special Programs Gifted and Talented - Gifted And Talented	\$0	\$10,650	\$1,356	\$0	NA	NA	NA			
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$404,107	\$653,434	\$684,225	\$997,813	146.9%	52.7%	45.8%			
12510 Special Programs Culturally Different - Communication Disorders	\$54	\$0	\$0	\$0	NA	NA	NA			
12520 Special Programs Culturally Different - Compensatory	\$198	\$0	\$0	\$0	NA	NA	NA			
12810 Special Programs Special Education Preschool	\$0	\$0	\$30,250	\$62,562	NA	NA	106.8%			
14100 Summer School Programs Elementary	\$7,939	\$14,467	\$6,457	\$5,310	-33.1%	-63.3%	-17.8%			
14200 Summer School Programs Middle/Junior High School	\$9,557	\$9,606	\$0	\$0	NA	NA	NA			
14300 Summer School Programs High School	\$18,566	\$23,144	\$2,938	\$0	NA	NA	NA			
15100 Enrichment Programs Non-Credit	\$6,037	\$1,443	\$2,859	\$1,455	-75.9%	0.9%	-49.1%			
16100 Remediation Remediation Testing	\$53,472	\$71,779	\$0	\$0	NA	NA	NA			
16200 Remediation Preventive Remediation	\$0	\$0	\$0	\$5,799	NA	NA	NA			
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$15,399	\$16,437	\$39,699	\$27,289	77.2%	66.0%	-31.3%			
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$392,248	\$468,380	\$0	\$0	NA	NA	NA			
17500 Pay. to Other Gov. Units in State Special Ed. - Interlocal Agreements	\$0	\$0	\$483,948	\$586,073	NA	NA	21.1%			
22110 Instruction Imp. of Instruction - Service Area Direction	\$53,386	\$50,604	\$254,474	\$278,008	420.8%	449.4%	9.2%			
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$111,328	\$126,351	\$0	\$0	NA	NA	NA			
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$83,701	\$240,163	\$13,969	\$7,859	-90.6%	-96.7%	-43.7%			
22210 Instruction Library/Media Services - Service Area Direction	\$83,130	\$699	\$0	\$0	NA	NA	NA			
22220 Instruction Library/Media Services - School Library	\$192,193	\$332,323	\$337,088	\$384,605	100.1%	15.7%	14.1%			
22230 Instruction Library/Media Services - Audiovisual	\$149,367	\$86,895	\$14,989	\$0	NA	NA	NA			
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$59,999	\$41,582	\$0	\$0	NA	NA	NA			
22290 Instruction Library/Media Services - Other Educational Media Services	\$0	\$51,348	\$0	\$0	NA	NA	NA			
22310 Instruction Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$82,038	\$680,961	\$939,611	NA	1045.3%	38.0%			
22320 Instruction Instruc. Related Tech. - Student Learning Centers	\$0	\$1,200	\$0	\$0	NA	NA	NA			
22350 Instruction Instruc. Related Tech. - Systems Operations	\$0	\$20,532	\$0	\$0	NA	NA	NA			
22360 Instruction Instruc. Related Tech. - Network Support	\$208,562	\$266,011	\$38,540	\$7,218	-96.5%	-97.3%	-81.3%			
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$43,153	\$42,212	\$13,115	NA	-69.6%	-68.9%			
22380 Instruction Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$1,788	\$1,163	NA	NA	-34.9%			
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$242,177	\$360,404	\$327,413	\$313,237	29.3%	-13.1%	-4.3%			
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$384,537	\$0	\$0	\$0	NA	NA	NA			
Student Academic Achievement Total								41.4%	14.4%	7.7%
Student Instructional Support										
21120 Students Attend. & Social Work Serv. - Attendance Services	\$600	\$0	\$0	\$0	NA	NA	NA			
21130 Students Attend. & Social Work Serv. - Social Work Services	\$0	\$0	\$290,834	\$309,247	NA	NA	6.3%			
21220 Students Guidance Services - Counseling Services	\$287,900	\$388,920	\$345,400	\$314,809	9.3%	-19.1%	-8.9%			
21240 Students Guidance Services - Information Services	\$23,988	\$792	\$0	\$0	NA	NA	NA			
21340 Students Health Services - Nurse Services	\$89,493	\$123,375	\$171,452	\$177,903	98.8%	44.2%	3.8%			
24100 School Administration Office of The Principal	\$730,323	\$930,584	\$1,319,323	\$1,371,117	87.7%	47.3%	3.9%			
24900 School Administration Other Support Services - School Admin.	\$0	\$946	\$0	\$0	NA	NA	NA			
Student Instructional Support Total								91.9%	50.4%	2.2%
Overhead and Operational										
23110 General Administration Board of Education - Service Area Direction	\$18,495	\$0	\$37,645	\$32,259	74.4%	NA	-14.3%			
23120 General Administration Board of Education - Service Area Assistants	\$103,368	\$11,556	\$0	\$0	NA	NA	NA			

School Corporation Expenditures by Account
Biannual Financial Report Data
West Lafayette Com School Corp (7875)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
23150	General Administration	Board of Education - Legal Services	\$74,979	\$71,010	\$47,668	\$86,094	14.8%	21.2%	80.6%
23160	General Administration	Board of Education - Promotion Expenses	\$0	\$0	\$1,319	\$309	NA	NA	-76.6%
23190	General Administration	Board of Education - Other Governing Body Services	\$7,500	\$0	\$0	\$0	NA	NA	NA
23210	General Administration	Executive Administration - Office of The Superintendent	\$214,462	\$398,876	\$441,464	\$423,042	97.3%	6.1%	-4.2%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$2,167	\$24,779	\$844,943	\$1,133,956	52226.0%	4476.2%	34.2%
25110	Central Services	Fiscal Services - Office of The Business Manager	\$198,061	\$179,991	\$507,076	\$493,353	149.1%	174.1%	-2.7%
25120	Central Services	Fiscal Services - Service Area Direction	\$3,900	\$0	\$0	\$0	NA	NA	NA
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$699	\$0	\$463	\$169	-75.9%	NA	-63.5%
25160	Central Services	Fiscal Services - Financial Accounting	\$4,623	\$4,100	\$0	\$0	NA	NA	NA
25191	Central Services	Fiscal Services - Other - Refund of Revenue	\$9,978	\$385	\$4,553	\$34,772	248.5%	8931.7%	663.7%
25195	Central Services	Fiscal Services - Other - Bank Account Service Charge	\$0	\$0	\$11,721	\$17,961	NA	NA	53.2%
25199	Central Services	Fiscal Services - Other - Other	\$0	\$144,104	\$0	\$0	NA	NA	NA
25210	Central Services	Purch., Warehous., & Dist. Serv. - Service Area Direc.	\$0	\$54,297	\$0	\$0	NA	NA	NA
25220	Central Services	Purch., Warehous., & Dist. Serv. - Purchasing	\$17,547	\$22,672	\$29,771	\$29,719	69.4%	31.1%	-0.2%
25230	Central Services	Purch., Warehous., & Dist. Serv. - Warehousing & Dist.	\$0	\$1,734	\$0	\$0	NA	NA	NA
25300	Central Services	Printing, Pub., and Duplicating Services	\$0	\$48	\$0	\$0	NA	NA	NA
25400	Central Services	Planning, Research, Dev. and Evaluation	\$8,386	\$10,951	\$9,939	\$0	NA	NA	NA
25710	Central Services	Personnel Services - Supervision of Personnel Services	\$0	\$0	\$88,431	\$47,566	NA	NA	-46.2%
25750	Central Services	Personnel Services - Health Services	\$90	\$0	\$0	\$0	NA	NA	NA
25790	Central Services	Personnel Services - Other Personnel Services	\$0	\$8,005	\$0	\$0	NA	NA	NA
25910	Central Services	Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$7,918	\$0	\$0	NA	NA	NA
25950	Central Services	Other Supp. Serv. Cent. Serv. - Other Assessments	\$0	\$0	\$0	\$16,947	NA	NA	NA
26100	Oper. & Maint. of Plant Serv.	Service Area Direction	\$17,472	\$27,248	\$576,981	\$600,372	3336.1%	2103.4%	4.1%
26200	Oper. & Maint. of Plant Serv.	Maintenance of Buildings	\$1,414,093	\$1,417,589	\$1,482,349	\$1,532,688	8.4%	8.1%	3.4%
26300	Oper. & Maint. of Plant Serv.	Maintenance of Grounds	\$85,833	\$98,215	\$52,794	\$51,444	-40.1%	-47.6%	-2.6%
26400	Oper. & Maint. of Plant Serv.	Maintenance of Equipment	\$685,577	\$1,367,319	\$199,421	\$157,538	-77.0%	-88.5%	-21.0%
26499	Category not Specified	Other - 2007 Account Code	\$79,465	\$0	\$0	\$0	NA	NA	NA
26500	Oper. & Maint. of Plant Serv.	Vehicle Maintenance (not buses)	\$73,225	\$16,113	\$17,234	\$12,464	-83.0%	-22.6%	-27.7%
26600	Oper. & Maint. of Plant Serv.	Security Services	\$76,583	\$66,247	\$35,395	\$38,382	-49.9%	-42.1%	8.4%
26700	Oper. & Maint. of Plant Serv.	Insurance	\$113,307	\$107,633	\$129,836	\$156,861	38.4%	45.7%	20.8%
26800	Oper. & Maint. of Plant Serv.	Other Op. and Maintenance of Plant	\$7,406	\$22,217	\$0	\$0	NA	NA	NA
27010	Student Transportation	Service Area Direction	\$15,509	\$2,068	\$0	\$0	NA	NA	NA
27100	Student Transportation	Vehicle Operation	\$137,563	\$222,788	\$136,397	\$144,429	5.0%	-35.2%	5.9%
27300	Student Transportation	Vehicle Servicing and Maintenance	\$14,395	\$48,804	\$110,950	\$87,182	505.6%	78.6%	-21.4%
27400	Student Transportation	Purchase of School Buses	\$118,100	\$108,262	\$0	\$114,624	-2.9%	5.9%	NA
27500	Student Transportation	Insurance on Buses	\$11,922	\$5,870	\$11,622	\$15,895	33.3%	170.8%	36.8%
27700	Student Transportation	Contracted Transportation Services	\$249,021	\$303,612	\$460,960	\$475,969	91.1%	56.8%	3.3%
27900	Student Transportation	Other Student Transportation Services	\$54,626	\$3,110	\$50,657	\$49,236	-9.9%	1483.4%	-2.8%
31100	Food Services Operations	Service Area Direction	\$45,640	\$41,111	\$143,856	\$125,224	174.4%	204.6%	-13.0%
31200	Food Services Operations	Food Preparation and Dispensing	\$148,502	\$221,544	\$237,210	\$260,331	75.3%	17.5%	9.7%
31400	Food Services Operations	Food Purchases	\$132,426	\$212,243	\$417,121	\$415,195	213.5%	95.6%	-0.5%
31500	Food Services Operations	Dist. of School Lunch Reimburs.	\$0	\$15	\$0	\$0	NA	NA	NA
31900	Food Services Operations	Other Food Services	\$28,217	\$48,262	\$33,148	\$31,463	11.5%	-34.8%	-5.1%
Overhead and Operational Total			\$4,173,136	\$5,280,693	\$6,120,923	\$6,585,442	57.8%	24.7%	7.6%
Non Operational									
33400	Category not Specified	Athletic Coaches	\$271,867	\$312,105	\$314,477	\$303,316	11.6%	-2.8%	-3.5%
33990	Other Community Services	Other	\$3,304	\$3,074	\$115,468	\$85,509	2488.4%	2681.7%	-25.9%
40200	Category not Specified	Equip. Purch. over Schl's Capit. Thresh.	\$0	\$0	\$215,664	\$0	NA	NA	NA
41000	Category not Specified	Land Acquisition and Development	\$30,510	\$28,901	\$20,270	\$3,155	-89.7%	-89.1%	-84.4%
43000	Category not Specified	Professional Services	\$103,695	\$532,167	\$254,344	\$662,227	538.6%	24.4%	160.4%
45100	Building Acq., Const. and Impr.	Building Acquisition, Const. and Improv.	\$1,721,851	\$1,472,254	\$1,771,175	\$964,945	-44.0%	-34.5%	-45.5%
45400	Building Acq., Const. and Impr.	Sports Facilities	\$19,571	\$5,297	\$37,518	\$86,911	344.1%	1540.6%	131.7%
45500	Building Acq., Const. and Impr.	Rent of Build., Facilities, and Equip.	\$0	\$88,455	\$1,251	\$792	NA	-99.1%	-36.7%

School Corporation Expenditures by Account
Biannual Financial Report Data
West Lafayette Com School Corp (7875)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$735,053	\$394,899	\$297,286	\$417,523	-43.2%	5.7%	40.4%				
49000 Category not Specified Other Facilities Acq. and Construction	\$78,893	\$10,567	\$0	\$0	NA	NA	NA				
51100 Principal on Debt Bonds	\$88,400	\$88,400	\$1,562,000	\$622,000	603.6%	603.6%	-60.2%				
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$9,051	\$37,831	\$0	NA	NA	NA				
52100 Interest on Debt Bonds	\$0	\$181,589	\$103,060	\$48,035	NA	-73.5%	-53.4%				
52200 Interest on Debt Temporary Loans	\$75,808	\$355,614	\$0	\$0	NA	NA	NA				
53100 Lease Rental Buildings-Principal	\$2,888,500	\$2,886,000	\$2,195,000	\$2,290,000	-20.7%	-20.7%	4.3%				
53150 Lease Rental Buildings-Interest	\$0	\$0	\$693,000	\$594,500	NA	NA	-14.2%				
54200 Advancements and Obligations Common School Fund - Principal	\$0	\$0	\$167,203	\$135,607	NA	NA	-18.9%				
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$0	\$3,508	\$4,309	NA	NA	22.8%				
59100 Other Debt Services Obligations Registrars Fee	\$1,500	\$0	\$0	\$0	NA	NA	NA				
Non Operational Total					\$6,018,950	\$6,368,374	\$7,789,055	\$6,218,829	3.3%	-2.3%	-20.2%
Prorated by Fund											
26491 NA PERF - Academic Achievement	\$102,454	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Instructional Support	\$12,374	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Overhead and Operational	\$15,655	\$0	\$0	\$0	NA	NA	NA				
26491 NA PERF - Non Operational	\$1,997	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Academic Achievement	\$587,621	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Instructional Support	\$82,493	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Overhead and Operational	\$72,530	\$0	\$0	\$0	NA	NA	NA				
26492 NA Social Security - Non Operational	\$14,363	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Academic Achievement	\$2,319	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Instructional Support	\$102	\$0	\$0	\$0	NA	NA	NA				
26493 NA Workman's Compensation - Overhead and Operational	\$2,139	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Academic Achievement	\$839,764	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Instructional Support	\$116,037	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Overhead and Operational	\$95,861	\$0	\$0	\$0	NA	NA	NA				
26494 NA Group Insurance - Non Operational	\$20,265	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Academic Achievement	\$3,979	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Instructional Support	\$593	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Overhead and Operational	\$270	\$0	\$0	\$0	NA	NA	NA				
26496 NA Unemployment Compensation - Non Operational	\$98	\$0	\$0	\$0	NA	NA	NA				
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$198,322	\$0	\$0	\$0	NA	NA	NA				
Prorated by Fund Total					\$2,169,236	\$0	\$0	\$0	NA	NA	NA